

INDIAN TRUST ACCOUNTING

PURPOSE OF THE PROGRAM

Between 1973 and 1981, this appropriation provided for expenses incurred in compliance with a request by the Department of Justice and a directive from the Office of Management and Budget that GSA prepare accounting reports for cases pending before the Indian Claims Commission and the U.S. Court of Claims.

AUTHORITY FOR THE PROGRAM

This program was in support of the Indian Claims Commission Act of August 13, 1946, as amended by: P.L. 84-767 of July 24, 1956; P.L. 97-48 of June 16, 1961; P.L. 90-9 of April 10, 1967; P.L. 92-265 of March 30, 1972; and P.L. 94-465 of October 8, 1976. GSA responsibility to provide accounting support to the Department of Justice was contained in an OMB Directive dated June 8, 1972.

HISTORY OF THE PROGRAM

The Indian Claims Commission was established by the Act of August 13, 1946 to adjudicate all Indian tribal claims against the United States that had arisen prior to the date of the Act. Claims were required to be filed within five years, or be forever barred. Any claims arising after 1946 were to be adjudicated by the Court of Claims, if filed within the normal six-year statute of limitations.

In 1956, when it became apparent that required work would not be completed, the life of the Commission was extended to April 10, 1962, by P.L. 84-767, and then to April 10, 1967, by P.L. 87-48.

On February 28, 1965, GSA accepted responsibility for the program from GAO, and an Indian Tribal Claims Branch was established in the National Archives and Records Service. 37 employees familiar with the program were also transferred from GAO to GSA. These personnel reviewed transcripts of original Indian ledgers and journals involving a number of years, and conducted research of legal documents. At the time of transfer, workload consisted of 96 petitions; more were added over the next several years.

On April 10, 1967, P.L. 90-9 proposed terminating the Commission in April of 1972. In anticipation, as a result of decreasing workload, attrition was allowed to reduce the Indian Tribal Claims Branch from 37 to 2 employees by 1972. In 1970, however, several rulings by the Indian Claims Commission and the Court of Claims placed a new and heavy burden to provide reports to account for the Government's handling of Indian trust monies covering period of up to 200 years. Consequently, 92-265 of March 30, 1972, extended the Commission's life until April 10, 1977.

In 1973, GSA was asked by the Department of Justice, and directed by OMB, to prepare accounting reports for all cases pending before the Commission. These were to show the Government's disposition of Indian funds back to the earliest days of the Republic. In response, an Indian Claims Division was established in the Office of Finance, under the Director of Administration, and the Supplemental Appropriations Act of 1973 provided \$1,800,000 and not to exceed 135 positions for the function. GSA proposed in its 1975 budget to incorporate the function as an activity under the appropriation General Management and Agency Operations, but Congress continued its policy of separate appropriation. In 1976, the title of the account was changed to "Indian Trust Accounting".

The original workload of this program appeared to be limited to 42 dockets requiring general accounting. This soon grew, however, to include supplemental accounting and research associated with recent Commission decisions concerning accounting for tribal property and tribal enterprise accounts. Accounting services were also provided to the Department of Justice on cases pending before the U.S. Court of Claims dealing with trust investment earnings.

P.L. 94-465 of October 8, 1976, extended the termination date of the Indian Claims Commission to September 30, 1978.

To promote efficiency and reduce administrative expenses, this program in 1982 was merged into the Budget, Accounting, and ADP budget activity of the appropriation for Salaries and Expenses, General Management and Administration.

DEVELOPMENT OF APPROPRIATION LANGUAGE

Initial funding for this program was contained in the 1973 Supplemental Appropriations Act under the Office of Administrator, until it was reflected as a separate account in 1975. The language below is as it existed in 1981.

"Indian Trust Accounting

For expenses necessary to provide accounting, records management, and other support incident to adjudication of Indian Tribal claims by the United States Court of Claims, \$_____ : *Provided*, That none of these funds shall be available for transfer to any other account."

BUDGETARY HISTORY OF APPROPRIATIONS \$(Thousands)

Fiscal	Estimate	Presidents	House	Senate	-----Appropriations Enacted-----		
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<u>Year</u>	<u>to OMB</u>	<u>Allowance</u>	<u>Bill</u>	<u>Bill</u>	<u>Amount</u>	<u>P. L.</u>	<u>Date</u>
1973 Suppl.	1,800	1,800	1,800	1,800	1,800	92-607	10/31/72
1974	2,744	2,280	2,200	2,200	2,200	93-143	10/30/73
Suppl.	93	93	90	90	90	93-305	6/8/74

1975	(Included in GMAO)		2,523	2,523	2,523	93-381	8/21/74
1976	2,660	2,660	2,600	2,600	2,600	94-91	8/9/75
Suppl.	75	75	75	75	75	94-303	6/1/76
TRANS QTR	666	666	650	650	650	94-91	8/9/75
Suppl.	25	25	25	25	25	94-303	6/1/76
1977	2,852	2,702	2,702	2,702	2,702	94-363	7/14/76
Suppl.	112	112	112	112	112	95-26	5/4/77
1978	2,818	2,818	2,818	2,818	2,818	95-81	7/31/77
Suppl.	137	137	137	137	137	95-355	9/8/78
1979	2,658	2,658	2,300	2,600	2,600	95-429	10/10/78
Suppl.	115	115	115	115	115	96-38	7/25/79
1980	2,609	2,725	2,725	2,725	2,725	96-74	9/29/79
Suppl.	161	161	--	--	--	--	--
			Furniture Rescission		- 5	96-304	7/8/80
1981	2,886	2,842	2,800	--	Continuing Resolutions:		
					750	96-369	10/1/80
					1,266	96-536	12/16/80
					<u>784</u>	97-12	6/5/81
					2,800		

FUNDS AVAILABLE, OBLIGATIONS, AND OUTLAYS
\$(Thousands)

<u>Fiscal Year</u>	<u>Appropriations</u>	<u>Transfers</u>	<u>Total Available</u>	<u>Obligations</u>	<u>Unoblig. Balances</u>	<u>Outlays</u>
1973	1,800	- 536 <u>1/</u>	1,264	930	334	506
1974	2,290	--	2,290	2,216	74	2,364
1975	2,523	26 <u>2/</u>	2,549	2,480	69	2,417
1976	2,675	--	2,675	2,565	110	2,878
TRANS QTR	675	110 <u>3/</u>	785	709	76	585
1977	2,814	--	2,814	2,735	79	2,641
1978	2,955	--	2,955	2,605	350	2,557
1979	2,715	--	2,715	2,373	342	2,332
1980	2,720	--	2,720	2,460	260	2,486
1981	2,800	--	2,800	2,304	496	2,358

1/ Transferred to other GSA accounts for increased pay costs.

2/ Transferred from "OE, Disposal" for increased pay costs.

3/ Unobligated 1976 balances made available in the Transition Quarter.

EMPLOYMENT DATA

<u>Fiscal Year</u>	<u>Permanent Positions</u>	<u>Average Employment</u>	<u>Average Grade</u>	<u>Average GS Salary</u>
1973	135	14	10.2	\$ 14,778
1974	135	98	8.2	13,673
1975	135	116	8.2	14,178
1976	133	117	8.3	14,496
1977	115	116	8.3	16,114

1978	119	107	8.7	17,250
1979	105	95	8.7	21,045
1980	108	87	9.4	23,429
1981	62	80	9.7	24,573